

Application No.: 10/691,520Docket No.: 4006-271**IN THE SPECIFICATION:**

Please replace the first full paragraph on page 9 with the following paragraph:

--Moreover, between the step of forming the base layer 24 and the step of forming the binding layer 30, a surface roughening treatment can be performed on the abrasive particles 22 to increase the adhesion between the abrasive particles 22 and the ~~base layer 24~~ binding layer 30. The surface roughening treatment may be surface oxidation, surface etching, surface grinding techniques or the like. The abrasion efficiency can therefore be increased.—

Please replace the first full paragraph on page 10 with the following paragraph:

-- Moreover, between the step of forming the base layer 24 and the step of forming the binding layer 30, a surface roughening treatment can be performed on the abrasive particles 22 and the corrosion-resistant particles 26 to increase the adhesion between the abrasive particles 22, the corrosion-resistant particles 26 and the ~~base~~ binding layer 2430. The surface roughening treatment may be surface oxidation, surface etching, and surface grinding techniques or the like. The abrasion efficiency can therefore be increased.—